

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2902. DEFINITIONS

As used in this chapter , unless the context otherwise indicates, the following terms have the following meanings. [2009 , c. 434 , §37 (AMD) .]

1. Distributor. "Distributor" means a person that imports internal combustion engine fuel into the State, produces, refines, manufactures or compounds internal combustion engine fuel in the State or purchases internal combustion engine fuel in the State, principally for resale to others in bulk. "Distributor" includes licensed distributors and registered distributors.

[2009 , c. 434 , §37 (AMD) .]

1-A. Exporter. "Exporter" means a person that is not a distributor that purchases internal combustion engine fuel in this State and exports that fuel from the State, or causes that fuel to be exported from the State, other than in fuel tanks attached to and forming a part of a motor vehicle for use in the engine of that motor vehicle.

[2009 , c. 434 , §37 (AMD) .]

1-B. Importer. "Importer" means a person that is not a distributor that imports internal combustion engine fuel or causes internal combustion engine fuel to be imported for sale or use in this State, other than in fuel tanks attached to and forming a part of a motor vehicle for use in the engine of that motor vehicle.

[2009 , c. 434 , §37 (AMD) .]

1-C. Gross gallons. "Gross gallons" means actual measured gallons of internal combustion engine fuel received, sold or used, without adjustment for temperature or barometric pressure.

[2007 , c. 438 , §63 (NEW) .]

2. Internal combustion engine.

[2009 , c. 434 , §37 (RP) .]

3. Internal combustion engine fuel. "Internal combustion engine fuel" means all products that are commonly or commercially known or sold as gasoline and includes any liquid fuel that is prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in spark-ignition internal combustion engines that has greater than 90% of the energy potential of an equivalent volume of gasoline, determined by the number of British Thermal Units in a standard volume. "Internal combustion engine fuel" does not include liquefied gases that would not exist as liquids at a temperature of 60° Fahrenheit and a pressure of 14.7 pounds per square inch absolute.

"Internal combustion engine fuel" includes any motor fuel that is used or sold for use in the propulsion of aircraft.

[2009 , c. 434 , §37 (AMD) .]

3-A. Licensed distributor. "Licensed distributor" means a distributor that is not a registered distributor.

[2009 , c. 434 , §37 (NEW) .]

3-B. Registered distributor. "Registered distributor" means a distributor that purchases or imports only internal combustion engine fuel on which the tax imposed by this chapter has been paid to a licensed distributor and that makes sales of internal combustion engine fuel only to retail dealers or directly into the fuel tanks of motor vehicles.

[2009, c. 434, §37 (NEW) .]

4. Person.

[2003, c. 390, §13 (RP) .]

4-A. Retail dealer. "Retail dealer" means a person that operates in this State a place of business from which internal combustion engine fuel is sold at retail and delivered directly into the fuel tanks of motor vehicles or watercraft. A distributor or wholesaler is a retail dealer only with respect to internal combustion engine fuel delivered into a retail storage tank operated by that distributor or wholesaler or into a retail storage tank of a consignee or commission agent.

[2007, c. 438, §64 (NEW) .]

5. Terminal. "Terminal" means a storage and distribution facility for internal combustion engine fuel supplied by a pipeline or marine vessel, or both, that has been registered as a qualified terminal by the Internal Revenue Service.

[1997, c. 738, §1 (NEW) .]

6. Wholesaler. "Wholesaler" means a person that owns, operates or otherwise controls a terminal or a person that holds the internal combustion engine fuel inventory position in a terminal when that person has a contract with the terminal operator for the use of storage facilities and terminal services for fuel at the terminal.

[1997, c. 738, §1 (NEW) .]

SECTION HISTORY

1967, c. 94, §§1-4 (AMD). 1997, c. 738, §1 (AMD). 2003, c. 390, §13 (AMD). 2007, c. 438, §§63, 64 (AMD). 2009, c. 434, §37 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--